

III. REMARKS

Status of the Claims

Claims 1, 4, 9-11, 29, 37, 39, and 40 are amended. Claims 14-26, and 28 are cancelled. Claims 1-13, 27, and 29-40 are presented for further consideration.

Claim 27 is allowed.

Applicant submits that the amendments to the claims fully remedy the rejection of claims 1-13 under 35USC112.

Discussion of the Cited References

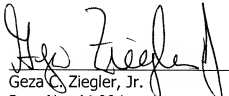
Applicant submits that the rejections contained in the subject office action are now moot in view of the amendments submitted above.

Applicant has amended claims 1 and 29 to include the limitation, that the orientation is changed "by rotating a polarized film relative to another polarized film". Applicant submits that this is consistent with the intent of the Examiner in the statement of allowable subject matter. With this limitation claims 1 and 29 and the claims depending therefrom are now in condition for allowance.

Accordingly, favorable reconsideration and allowance is respectfully requested. Should any unresolved issues remain, the Examiner is invited to call Applicants' attorney at the telephone number indicated below.

The Commissioner is hereby authorized to charge payment of \$450.00 for the two-month extension of time as well as for any other fees associated with this communication or credit any over payment to Deposit Account No. 16-1350.

Respectfully submitted,


Geza C. Ziegler, Jr.
Reg. No. 44,004

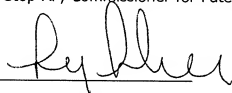
21 August 2006
Date

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I hereby certify that this correspondence is being deposited transmitted electronically, on the date indicated below, addressed to the Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date: 21 August 2006

Signature: 
Lisa Shimizu
Person Making Deposit